

**GRANT PARISH CORONER'S OFFICE
COLFAX, LA**

Report of Financial Statements
As of and For the Year Ended December 31, 2012

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April 23, 2013

Independent Accountants' Report

Dean Nugent
Grant Parish Coroner

We have compiled the accompanying balance sheet of the Grant Parish Coroner's Office - General Fund as of December 31, 2012 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Grant Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Grant Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The financial statements present only the general fund and do not purport to present fairly the financial position of the Grant Parish Coroner's Office as of December 31, 2012, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Rozier, Harrington & McKay
ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

GRANT PARISH CORONER'S OFFICE

Balance Sheet - General Fund

December 31, 2012

ASSETS:

Cash and Equivalents	\$ 7,814
Accounts Receivable	<u>21,218</u>
Total Assets	<u>\$ 29,032</u>

LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 21,218</u>
Total Liabilities	<u>21,218</u>
Fund Equity:	
Unassigned	<u>7,814</u>
Total Fund Equity	<u>7,814</u>
Total Liabilities and Fund Equity	<u>\$ 29,032</u>

See the accompanying accountants' compilation report.

GRANT PARISH CORONER'S OFFICE

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund

For the Year Ended December 31, 2012

REVENUES:

Intergovernmental Fees	\$ 76,429
Other Income	<u>2,006</u>
Total Revenues	<u>78,435</u>

EXPENDITURES:

Current:

Public Safety:

Autopsy	40,269
Investigation	12,232
Coroner Emergency Commitment	16,500
Other	<u>4,517</u>
Total Expenditures	<u>73,518</u>

EXCESS (DEFICIENCY) OF REVENUE OVER
EXPENDITURES

4,917

FUND BALANCE - BEGINNING OF YEAR

2,897

FUND BALANCE - END OF YEAR

\$ 7,814

See the accompanying accountants' compilation report.

GRANT PARISH CORONER'S OFFICE

Schedule of Findings and Questioned Cost

For the Year Ended December 31, 2012

PART I – SUMMARY OF ACCOUNTANTS' RESULTS:

The Accountants' Compilation Report for the Grant Parish Coroner's Office as of December 31, 2012 was issued April 23, 2013.

PART II – FINDINGS RELATING TO THE FINANCIAL STATEMENTS:

Not Applicable

GRANT PARISH CORONER'S OFFICE

Management's Corrective Action Plan

For the Year Ended December 31, 2012

<u>SECTION I</u> COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
Not Applicable	Not Applicable
<u>SECTION II</u> MANAGEMENT LETTER	
Not Applicable	Not Applicable

GRANT PARISH CORONER'S OFFICE

Schedule of Prior Year Findings and Questioned Costs For the Year Ended December 31, 2012

<u>SECTION I</u> COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
Not Applicable	Not Applicable
<u>SECTION II</u> MANAGEMENT LETTER	
Not Applicable	Not Applicable